

THIS SUBTITLE MAY BE CITED AS THE "MARYLAND UNIFORM DISCLAIMER OF PROPERTY INTERESTS ACT".

SECTION 2. AND BE IT FURTHER ENACTED, That the Comments found following several of the provisions of this Act are of the nature of legislative history and may not be construed to be part of the law itself.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1978.

Approved May 16, 1978.

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CHAPTER 745

(House Bill 1793)

AN ACT concerning

Assessments and Taxation - Farm Silos

FOR the purpose of excluding farm silos in all counties from being considered in the valuation of property for purposes of certain taxation.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes

Section 19(a) (9)

Annotated Code of Maryland

(1975 Replacement Volume and 1977 Supplement)

BY repealing

Article 81 - Revenue and Taxes

Section 19(a) (10)

Annotated Code of Maryland

(1975 Replacement Volume and 1977 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

19.

(a) (9) [In Allegany, Baltimore, Carroll, Cecil, Frederick, Garrett, Kent, Washington and Queen Anne's counties only, silos] SILOS used for processing or storage of animal feed, incidental to the operation of the farm on which the silo is located, shall not be included in the